

§ 275.28

(a) Will afford the security and protection to the revenue intended by the prescribed specifications,

(b) Will not hinder the effective administration of this part, and

(c) Will not be contrary to any provision of law.

Variations from requirements granted under this section are conditioned on compliance with the procedures, conditions, and limitations set forth in the approval of the application. Failure to comply in good faith and with such procedures, conditions, and limitations shall automatically terminate the authority for such variations and the importer thereupon shall fully comply with the prescribed requirements of regulations from which the variations were authorized. Authority for any variations may be withdrawn whenever in the judgment of the Director the revenue is jeopardized or the effective administration of this part is hindered by the continuation of such variation. Where an importer desires to employ such variation, he shall submit a written application to do so, in triplicate, to the regional director (compliance) for transmittal to the Director. The application shall describe the proposed variations and set forth the reasons therefor. Variations shall not be employed until the application has been approved. The importer shall retain, as part of his records, any authorization of the Director under this section.

[26 FR 8190, Aug. 31, 1961. Redesignated at 40 FR 16835, Apr. 15, 1975]

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§ 275.28 Penalties and forfeitures.

Anyone who fails to comply with the provisions of this part becomes liable to the civil and criminal penalties, and forfeitures, provided by law.

(72 Stat. 1425, 1426; 26 U.S.C. 5761, 5762, 5763)

[26 FR 8190, Aug. 31, 1961. Redesignated at 40 FR 16835, Apr. 15, 1975]

§ 275.29 Delegations of the Director.

The Director has general authority to take action on all matters under the regulations in this part 275. Some of the authorities in this part are redelegated to “appropriate ATF officers”. The title of the appropriate ATF officer for each delegation is listed by section in ATF Order 1130.16A, Delegation Order—Delegation of Certain of the Director’s Authorities in 27 CFR parts 270, 275, and 296. ATF delegation orders, such as ATF Order 1130.16A, are available from the ATF Distribution Center, PO Box 5950, Springfield, Virginia 22150–5190, or from the ATF web site (<http://www.atf.treas.gov>).

[T.D. ATF–420, 64 FR 71942, Dec. 22, 1999, as amended by T.D. ATF–444, 66 FR 13850, Mar. 8, 2001]

Subpart D—Taxes

TAX RATES

§ 275.30 Pipe tobacco and roll-your-own tobacco.

Pipe tobacco and roll-your-own tobacco are taxed at the following rates under 26 U.S.C. 5701(f) and (g), respectively:

Product	Tax rate per pound ¹ for removals during the years		
	1993 to 1999	2000 and 2001	2002 and after
Pipe tobacco	\$0.675	\$0.9567	\$1.0969
Roll-your-own tobacco	No tax	0.9567	1.0969

¹ Prorate tax for fractions of a pound.

[T.D. ATF–420, 64 FR 71942, Dec. 22, 1999]

§ 275.31 Cigar tax rates.

(a) Cigars are taxed at the following rates under 26 U.S.C. 5701(a):

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Product	Tax rate for removals during the years		
	1993 to 1999	2000 and 2001	2002 and after
Small cigars (per thousand)	\$1.125	\$1.594	\$1.828
Large cigars ¹			
percentage of sale price	12.75%	18.063%	20.719%
but not to exceed per thousand	\$30	\$42.50	\$48.75

¹ For large cigars, the percentage tax rate applies when the sale price is \$235.294 per thousand or less, and the flat tax rate applies when the sale price is more than \$235.294.

(b) See §275.39 of this part for rules concerning determination of sale price of large cigars.

(c) Cigars not exempt from tax under 26 U.S.C. chapter 52 and the provisions of this part which are removed but not intended for sale shall be taxed at the

same rate as similar cigars removed for sale.

[T.D. ATF-420, 64 FR 71942, Dec. 22, 1999]

§ 275.32 Cigarette tax rates.

Cigarettes are taxed at the following rates under 26 U.S.C. 5701(b):

Product	Tax rate per thousand for removals during the years		
	1993 to 1999	2000 and 2001	2002 and after
Small cigarettes	\$12	\$17	\$19.50
Large cigarettes up to 6½" long	25.20	35.70	40.95
Large cigarettes over 6½" long	Use tax rates for small cigarettes, but count each 2¾ inches or fraction thereof of the length of each as one cigarette.		

[T.D. ATF-420, 64 FR 71943, Dec. 22, 1999]

§ 275.33 Smokeless tobacco tax rates.

Smokeless tobacco products are taxed at the following rates under 26 U.S.C. 5701(e):

Product	Tax rate per pound ¹ for removals during the years		
	1993 to 1999	2000 or 2001	2002 and after
Snuff	\$0.36	\$0.51	\$0.585
Chewing tobacco	\$0.12	\$0.17	\$0.195

¹ Prorate tax for fractions of a pound.

[T.D. ATF-420, 64 FR 71943, Dec. 22, 1999]

§ 275.34 Cigarette papers.

Cigarette papers are taxed at the following rates under 26 U.S.C. 5701(c):

Product	Tax rate for each 50 papers ¹ for removals during the years		
	1993 to 1999 ²	2000 or 2001	2002 and after
Cigarette papers up to 6½" long	\$0.0075	\$0.0106	\$0.0122
Cigarette papers over 6½" long	Use rates above, but count each 2¾ inches, or fraction thereof, of the length of each as one cigarette paper.		

¹ Tax rate for less than 50 papers is the same. The tax is not prorated.

² Before January 1, 2000, books or sets containing 25 papers or less were not taxable. On and after January 1, 2000, all cigarette papers are taxable.